



## Motivations of undertaking CSR Initiatives by Independent Hotels: A Holistic Approach

Journal:	<i>International Journal of Contemporary Hospitality Management</i>
Manuscript ID	IJCHM-03-2018-0193.R2
Manuscript Type:	Original Article
Keywords:	Corporate social responsibility, hotel management, Motivation, Malaysian Independent Hotels

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## Motivations of undertaking CSR Initiatives by Independent Hotels: A Holistic Approach

### Abstract

**Purpose** - The aim of this study is to explore how senior managers of independent hotels perceive the notion of CSR through a holistic analysis of motivations of undertaking both social and environmental initiatives.

**Design/methodology/approach** – This study conducts qualitative interviews with 22 Malaysian senior hotel managers together with ethnographic observations.

**Findings** - Emergent themes show that CSR is a dynamic concept involving complex struggles and trade-offs between fulfilling business objectives, paying heed to personal ethical values and considering cultural norms when making decisions regarding the adoption of a range of environmental and social initiatives.

**Research limitations/implications** - Our study contributes to legitimacy theory by highlighting that, in the absence of pressure from key stakeholders for responsible initiatives, managers still proactively engage in CSR initiatives. More surprising still is that they set expectations instead of simply aligning or responding to the key stakeholders' pre-set demands. Meanwhile, the uniqueness, size and purposeful selection of the sample, limit the applicability of the findings to wider geographical and cultural locations.

**Practical implications** – While Malaysian hotel managers are willing to employ CSR practices to demonstrate their commitment to their employees as well as the local communities where they operate, it is equally important that they utilize other media (such as their websites or social media) for both promotional and legitimacy building purposes. Within the context of growing tourism for economic development, the Malaysian government can develop more effective strategies, rewards or incentives for encouraging businesses to undertake and improve CSR adoption for sustainability of this industry.

**Originality/value** - By extending the scope of CSR studies beyond firm performance issues, we attempt to show the wider set of motivations and contexts considered important in determining hotel engagement in CSR programs.

**Keywords** Corporate Social Responsibility, CSR, Hotel Management, Motivation, Qualitative, Case study.

**Paper type** Research paper

## **Introduction**

Corporate Social Responsibility has become an established facet of business practice in recent times, due to enhanced regulatory pressures, and a perception that good corporate 'citizenship' can lead to benefits including increased market share, enhanced brand reputation, better employee retention rates, etc. (Abaeian et al., 2014). Yet there is conflicting evidence on the reasons why organizations engage in CSR practices voluntarily. Studies have identified benefits of CSR activities, such as; increasing firm reputation, customer loyalty, employee commitment & productivity, ultimately result in enhanced performance. However, there is not consensus on the links between CSR and performance improvement. One theory that could be used to explain such decisions is Legitimacy Theory (Suchman, 1995). This theory proposes that society has come to expect that organizations can, and should be expected to behave responsibly, ergo firms feel compelled into initiating CSR activities or programs. Additionally, large corporations which are more vulnerable to public criticism, should have systematic approaches to policies, codes of conducts and CSR documentation in the form of annual reports (Crane et al., 2013). However, there is a paucity of studies, which have examined CSR through a legitimacy theory lens in hospitality and tourism research.

Recently, increased societal expectations on businesses to assume greater social responsibilities have been felt by the global tourism industry. This is unsurprising given that it is one of the world's largest industries. Additionally, the hotel sector is inextricably tied to the environments and societies in which it operates, and so success may in part be determined by the role hotels play in the community. The development and growth of the

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3 hotel industry holds the potential to produce great changes in local communities (Serra-  
4 Cantalops et al., 2017), making it an imperative to foster positive attitudes and to  
5 minimize impacts on the environment and society. The ultimate goal for a business is  
6 sustainability (Van Marrewijk, 2003), often interpreted as long-term profitability, and yet  
7 for the hotel sector, the environment and social pillars are possibly more closely linked to  
8 financial performance than other industries. Since CSR is highly context-specific  
9 (Pedersen, 2010, Coles et al., 2013, Kaur, 2019), scrutiny of its elements within a specific  
10 industry is necessary to enhance our understanding of its different forms, functions and  
11 underlying logic. In effect, we contend that CSR is a multifaceted, socially-constructed  
12 concept as “there is no single ‘one-size fits all’ prescription of what CSR should be for all  
13 organizations” (Coles et al., 2013, p. 124). Also, Farrington et al. (2017) highlighted that  
14 CSR research in the hospitality sector ‘*must fundamentally debate the relevance and*  
15 *applications of CSR... before trying to measure its internal benefit and financial impact*’.  
16 Additionally, CSR initiatives encompass a broad range of activities, and most studies in  
17 tourism and hospitality have focused on either environmental or social aspects, with few  
18 adopting a more comprehensive approach. This is important since focusing on single  
19 issues/domains obscures a holistic analysis (Coles et al., 2013). However, there is very  
20 little understanding of whether and how community, environment and wider society  
21 concerns drive CSR decision-making in the hospitality sector from a holistic perspective.  
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37 Past research on CSR in the hospitality industry has scrutinized the underlying  
38 motivations for undertaking CSR from the perspectives of hotel employees (Park and  
39 Levy, 2014, (Rodrigo and Arenas, 2008) or guests (Öberseder et al., 2013). Whereas,  
40 researchers in general management have explored the perception of managers about  
41 drivers of socially responsible behaviors such as (Christensen et al., 2014, Crane and  
42 Matten, 2016), there are very few studies in hospitality from this approach (Kucukusta et  
43 al., 2013). Managers should be targeted by studies exploring motivations for CSR  
44 because amongst all key stakeholder groups, they play an important role in making CSR-  
45 related decisions and balancing the various demands/expectations of other stakeholder  
46 groups. Our contention is supported by Mackenzie and Peters (2014) who emphasized  
47 that managers are key individuals who can positively or negatively influence actual  
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3 responsible behaviors in organizations. Hence, only through management perspectives  
4 can we more fully understand how various, often conflicting, demands manifest  
5 themselves into actual CSR-related strategies, initiatives, and actions.  
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10 In terms of implementing CSR-related initiatives, almost exclusive attention has been  
11 devoted to large international hotel chains (Bohdanowicz and Zientara, 2008,  
12 Bohdanowicz et al., 2011). There are studies on CSR initiatives in chain affiliated hotels  
13 e.g. (Bohdanowicz and Zientara, 2012, Levy and Park, 2011), and small- and medium-  
14 sized accommodations (Njite et al., 2011, Tzschentke et al., 2008), yet, none that  
15 examines what motivates non-chain affiliated hotels to engage in responsible behavior.  
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17 There are distinct differences between chain and non-chain affiliated hotels in relation to  
18 CSR. Compared to locally managed hotels, international chain hotels enjoy larger  
19 economies of scale and have the tendency to impose environmental standards and  
20 policies on their local members. Moreover, knowledge and experience exchange among  
21 international chain affiliates facilitates access to greater levels of information on current  
22 environmental measures and their adoption (El Dief and Font, 2010, 2012). Despite these  
23 apparent disadvantages, independently owned hotels do have some advantages compared  
24 to chain affiliated hotels. For instance, in addition to money saved on franchise loyalty  
25 and marketing fees, this type of ownership affords freedom to operate differently and to  
26 promote the property based on its uniqueness according to location (O'Neill and  
27 Carlbäck, 2011). There is great variety of environmental and social initiatives that hotels  
28 could select. Given the voluntary nature of CSR, such organizations may have greater  
29 degrees of flexibility than chain hotels, which may produce high levels of involvement.  
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43 Therefore, the primary aim of this study is to understand how senior managers of  
44 independent hotels perceive the notion of CSR and explore their motivations to undertake  
45 CSR initiatives. Our focus is to examine motivations through a legitimacy theory lens,  
46 adopting a holistic perspective in a detailed, qualitative inquiry encompassing both social  
47 and environmental CSR initiatives. Our study further extends the research on motivations  
48 for engagement in CSR with a focus on managers' perspectives. We also aim contribute  
49 to knowledge on the specific contexts of independent hotels in developing countries,  
50 which are uniquely different to large multi-national hotel firms.  
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### CSR and Legitimacy Theory

Since the 1950s, there has been an abundance of often-overlapping definitions proposed to describe CSR both in the academic and corporate world. In fact, there is still no consensus on a commonly accepted definition (Dahlsrud, 2008, McWilliams et al., 2006). Even so, in its broadest sense, CSR takes as its premise that companies ought to behave ethically, virtuously and justify their existence in terms of service to the community rather than merely generating profits (Bohdanowicz and Zientara, 2008). This is often translated into a concern for integrating the views of various stakeholders into the decisions of organizations. Indeed, the European Commission (2001) defines CSR as “*a concept by which companies integrate social and environmental concerns in their operations and in their interaction with stakeholders on a voluntary basis*”. Hence, the relationship between society and business is explained through stakeholder theory by taking into consideration those individuals or groups with a ‘stake’ in or claim on the company to achieve superior performance (Laplume et al., 2008).

Many researchers have argued that one of the primary motivations for businesses to undertake CSR initiatives is to acquire, maintain and enhance their legitimacy in the eyes of society. Suchman (1995) defined legitimacy as ‘*generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions*’. Therefore, legitimacy refers to companies’ desire to improve the appropriateness of their actions within structured framework. Society grants legitimacy and power to businesses and ‘those who do not use power in a manner which society considers responsible will tend to lose it’ in the long run (Davis, 1973, Wood, 1991, Kakabadse et al., 2005). Legitimacy increases the ability of firms to compete for resources, develop authority, gain stakeholder approval and provides a “reservoir of support” during industry or organizational crisis (Phillips, 2003).

In an effort to combine the different ranges of research into one coherent body of legitimacy theory, Suchman (1995) identified three main types of organizational legitimacy: pragmatic, moral and cognitive. In order to attain pragmatic legitimacy,

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3 companies are required to serve interests and meet expectations of specific stakeholder  
4 groups, 'regardless of whether these interests and expectations are shared by the public at  
5 large' (Vidaver-Cohen and Brønn, 2008). This type is grounded in the self-interest of the  
6 organization's stakeholders. Moral legitimacy considers stakeholders beyond the  
7 immediate constituents and is concerned with perceived 'fit' of moral conduct between  
8 various aspects of company's performances and societal expectations. Suchman (1995)  
9 explains that moral legitimacy rests not on judgments about whether a given activity  
10 benefits the evaluator, but rather on conscious judgments about whether the activity is  
11 "the right thing to do". Lastly, cognitive legitimacy is concerned with meeting  
12 organizational needs, viewed as necessary or inevitable based on some taken-for-granted  
13 cultural account (Suchman, 1995). Here, a CSR manager or department is deemed  
14 essential to further enhance CSR engagement beyond mere philanthropy initiatives.  
15 Complimentary to this, Vidaver-Cohen and Brønn (2008) emphasize that the final and  
16 most critical measure of cognitive legitimacy for CSR practice rests in managerial  
17 acceptance and integration of the practice into routine organizational activities, as well as  
18 into strategies and structures.  
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32 Scott (1995), a pioneer in the application of legitimacy theory to organizational studies,  
33 believes that 'legitimacy is not a commodity to be possessed or exchanged but a  
34 condition with relevant rules or laws'. Therefore, legitimacy itself is socially constructed  
35 and context based (Coles et al., 2013, Pedersen, 2010). Hence, it is a function of observer  
36 interpretations and evaluations rather than an inherent property of the unit being observed  
37 (Vidaver-Cohen and Brønn, 2008). It is common for legitimacy criteria to vary over time  
38 and across industries and organizational forms as well as cultures.  
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45 Accordingly, Barkemeyer (2007) highlighted the explanatory power of organizational  
46 legitimacy theory in the context of CSR in developing countries, as addressing more than  
47 profit-maximizing motives and embracing cultural factors. Therefore, we believe that this  
48 theory offers a useful lens to underpin our comprehensive approach to CSR in a  
49 developing country such as Malaysia. There are no studies that investigated motivations  
50 for implementing CSR initiatives in tourism and hospitality through the application of  
51 legitimacy theory. This gap is particularly evident in hotel operations, which involves  
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3 dealing with various stakeholders, in areas where resources are shared with the local  
4 community, and directly affect and are affected by societal norms and values.  
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### 7 **Motivations for Undertaking CSR in the Hospitality Industry**

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10 One of the major motivations/benefits of adopting environment-centered CSR initiatives  
11 in tourism accommodations is cost savings, especially building and utility costs (Graci  
12 and Dodds, 2008, (Carroll and Shabana, 2010, Geerts, 2014). In this regard, Graci and  
13 Dodds (2008) found that the cost savings realized from environmental friendly initiatives  
14 enhanced the efficiency of Canadian hotels (e.g. reducing resource consumption by up to  
15 20-40% without adversely affecting performance). Other financially-appealing CSR  
16 practices include implementation of alternatives to non-renewable resources such as  
17 geothermal generators and solar panels. In addition, encouraging guests to reduce water  
18 and energy consumption in their rooms (i.e. through linen and towel reuse information  
19 stickers) can result in considerable savings on electricity, water and cleaning products  
20 (Geerts, 2014, El Dief and Font, 2010).  
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30 While the contribution of CSR initiatives towards a company's financial bottom-line is  
31 well-evidenced (Lee and Park, 2009, Theodoulidis et al., 2017), financial implications of  
32 environmentally-friendly systems could also be negative. For example, high start-up costs  
33 and the probable lengthy returns on investment related to several initiatives make them  
34 unattractive to managers (Geerts, 2014). In addition, some hotel owners are not likely to  
35 see the prohibitive cost of installing environmentally-friendly equipment as feasible  
36 (Abel and Alfred, 2010).  
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44 Next, the hotel industry is widely perceived to possess certain distinctive characteristics  
45 relating to employees such as being labour-intensive, people-focused and high employee  
46 turnover rate (Bohdanowicz and Zientara, 2009, Park and Levy, 2014). In fact, much  
47 attention has been directed at understanding employees' perceptions of CSR practices as  
48 they often 'transmit' CSR statements into actions (Tsai et al., 2012). A company's  
49 decision to implement CSR could well be rewarded by the existing workforce with past  
50 studies showing positive effects on recruitment of talented employees, employee job  
51 satisfaction, morale, commitment and retention (Bhattacharya et al., 2008, Lee et al.,  
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2013, Park and Levy, 2014). Even so, successful implementation of CSR does not always lead to more positive working attitudes due to complex levels of acceptance, identification or development among employees (Rodrigo and Arenas, 2008). More recently, Huimin et al. (2017) showed that CSR has a negative relationship with hotel employees' turnover intention and a positive relationship with their organizational identification.

Another type of motivation is driven by improved perceptions of customers. CSR-active firms are found to possess higher proportions of loyal customers due to greater levels of trust, satisfaction (Martínez et al., 2014) and consumer-company identification (Bhattacharya and Sen, 2003). Even so, awareness about firms' CSR practices are generally low among customers (Sen and Bhattacharya, 2001) although those who are aware reported more positive attitudes and behavioural intentions (Öberseder et al., 2013).

While benefits/motivations of undertaking environment-related CSR from the perspectives of select stakeholders has received some attention, a holistic approach to explore motivations in the hotel sector is sorely lacking. As cultural differences affect CSR dynamics (Serra-Cantalops et al., 2017), wider geographical research coverage is needed to analyse implementation and responses to hotels' CSR in different cultural contexts, particularly in developing country settings. Our paper is a response to such calls.

## Methodology

We adopt a 'discovery-oriented' approach (Lincoln and Guba, 1985) in seeking to understand senior managers' motivations for undertaking CSR initiatives in independent hotels in Malaysia. Since senior managers (both general managers and heads of department) can positively or negatively influence salient stakeholders' mindset and actual behavior (Mackenzie and Peters, 2014), it was crucial to conduct qualitative interviews to explore their perceptions. Hence, our interpretivist approach is

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3 complementary to understanding how humans in a social context make meaning of reality  
4 (Crotty, 1998).  
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8 Tourism and hospitality scholars have highlighted that quantitative research approaches  
9 have traditionally been preferred in Southeast Asia (Mura and Pahlevan Sharif, 2015).  
10 This is because quantitative approaches are often perceived as being more 'scientific'  
11 (Abaeian, 2018). Even so, researchers have highlighted the need for qualitative CSR  
12 studies (Lockett et al., 2006, (Serra-Cantalops et al., 2017) as quantitative approaches  
13 fail to shed light on the underlying motivations for engaging in CSR. Indeed, Yin (2009)  
14 argued that a qualitative case study approach is useful to explore the world of lived  
15 experience from individuals' perspectives.  
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23 Malaysia is a culturally- and ecologically-rich developing country, one of only 12  
24 countries worldwide classified as being 'megadiverse' (WWF, 2018, The Star Online,  
25 2016) as an extensive range of flora and fauna can be found in various ecoregions  
26 throughout the country. It is also a Muslim-majority nation with a strong Asian heritage,  
27 whose population mostly comprises three major ethnic groups (i.e. the Malays, Chinese  
28 and Indians). This melting pot of values, beliefs, norms presents a distinct arena for CSR  
29 initiatives (Abdulrazak and Ahmad, 2014). The tourism industry is one of the major  
30 contributors to the economic development of Malaysia. The sector is poised to grow  
31 further as the Malaysian government is targeting 36 million tourist arrivals and RM 168  
32 billion in tourism receipts by 2020 (The Economic Planning Unit, 2010). To achieve such  
33 ambitious goals, the country's natural and unpolluted environment is a major asset  
34 especially in terms of promoting ecotourism. It is interesting to note that most CSR  
35 frameworks/guidelines produced by the Malaysian government are targeted at publicly-  
36 listed companies and little attention is given to tourism-related and private organizations  
37 (Abdulrazak and Ahmad, 2014, Lu and Castka, 2009, CSR Malaysia, 2018). This  
38 observation applies to non-listed Malaysian hotels as well, especially since there is little  
39 recognition given for voluntary efforts towards sustainable development.  
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53 Our study was conducted around the Klang Valley area in Malaysia. To generate a master  
54 list of four- and five-star independent Malaysian hotels, we combined the lists of  
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3 registered hotels on the official webpages of the Malaysian Association of Hotels  
4 (MAH), the Malaysian Association of Hotel Owners (MAHO) as well as Tourism  
5 Malaysia (i.e. the Ministry of Tourism website). We specifically targeted these hotels as  
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7 (i) full-service luxury hotels have extensive facilities so have greater need to adhere to  
8 green practices (Jackson, 2010), (ii) larger hotels tend to make more contributions to CSR  
9 activities (McGehee et al., 2009), (iii) hotels in urban areas tend to contribute more to  
10 CSR, and (iv) luxury hotels tend to leverage more on CSR for long-term competitive  
11 advantage (Zoweil and Montasser, 2012). Moreover, it is assumed that the independent  
12 four and five-star hotels have greater overall capacity, without the top-down  
13 control/monitoring for CSR implementation common amongst international chain hotels.  
14 Chain hotels are presumably less concerned with costs associated with environmental  
15 initiatives as they are very common in the West and continued support from headquarters  
16 is unlikely to be a problem (Chan, 2008).  
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27 In terms of sampling strategy, we utilized a ‘purposive’ sampling design. Purposeful  
28 sampling is appropriate for garnering in-depth information where one expects to learn a  
29 about issues that are of central importance to the participants (Patton, 2002) and based on  
30 their potential contribution (Creswell, 2007). A total of 52 independent hotels and key  
31 informants were identified and contacted directly through email. 22 independent hotels  
32 responded positively to the invitation. The main reasons for declining to participate were  
33 lack of involvement in CSR and busy work schedules. Interviews were conducted at  
34 respondents’ workplaces with 22 senior managers from November 2014 to April 2015  
35 until the point where *theoretical saturation* was reached (Corbin and Strauss, 2008). This  
36 is where no new information or themes were observed in the data.  
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45 We produced an interview guide outlining topics to be covered, but also left the  
46 interviewer to decide on the sequence/wording of questions during each interview (Jamali  
47 and Mirshak, 2007). Each interview lasted between 60-90 minutes. The questions  
48 (covering CSR initiatives undertaken, perceived benefits and challenges, as well as  
49 underlying motivations) began after a few warm-up questions about the respondents’  
50 background. All participants were given assurances regarding anonymity for themselves  
51 and the hotels where they worked; hence, pseudonyms were used to conceal participants’  
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3 identities. The interviews were digitally recorded with the participants' permission,  
4 transcribed verbatim and subsequently returned to the participants for verification.  
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8 We followed standard procedures to ensure quality control through the analytic process,  
9 particularly, guidelines regarding *Trustworthiness* of the analysis (Carson et al., 2001).  
10 Validity was assessed in terms of credibility, while authenticity, transferability,  
11 dependability, and confirmability were used as criteria for internal validation, external  
12 validation, reliability, and objectivity (Lincoln and Guba, 1985 cited in Creswell, 2007,  
13 p.202). Following Yin (2009), the principal researcher used multiple sources such as (i)  
14 non-participant observations/notes/photos during fieldwork, (ii) attending CSR  
15 events/activities, (iii) reviewing relevant documents and industry reports/news (e.g.  
16 archival data, company CSR records, related brochures, and newspaper news) to draw  
17 additional insights. The principal researcher spent a significant amount of time in the  
18 independent hotels (around 6 months) to enhance credibility through prolonged  
19 engagement and persistent observation. This was to develop trust, learn the culture and  
20 check out intuitive interpretations (Glesne, 2011). Such 'persistent' observations were  
21 also made a few months before and after the interviews, by attending hotel events such as  
22 charity and blood donation activities where employees (in a voluntary capacity),  
23 members of the local community and in some cases, hotel guests attended. These  
24 additional sources helped the researchers to constantly cross-check for the accuracy of  
25 data derived from interviews conducted, the level of transparency of data received about  
26 CSR initiatives, as well as verification of what was being relayed in interviews (Kasim,  
27 2005). To ensure transferability, the researchers used case study protocol and provided a  
28 detailed report for participants. Glesne (2011) states that this would allow the reader to  
29 enter the research context. Dependability was enhanced by writing detailed field notes  
30 and collecting evidence for the themes that emerged based on the data collected to  
31 achieve the research objectives.  
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50 Data analysis was an iterative process conducted during and after the interviews while the  
51 interview notes and feedback of initial analyses were also added into the data collection  
52 protocol (Lofland and Lofland, 1994). Transcribed interviews were read multiple times to  
53 identify codes and emergent themes. This, non-imposing stance, reflects a researchers'  
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3 open-minded approach rather than indicating an absence of any formative concepts.  
4 Practically, we identified four indicative primary drivers of CSR - legislation, stakeholder  
5 pressure, economic opportunities, ethical motives – through a detailed review of prior  
6 research on organizations (Bansal and Roth, 2000). We adopted the thematic analysis  
7 approach by following the procedural steps recommended by Braun and Clarke (2006).  
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## 10 11 12 **Findings and Discussion**

### 13 ***Current CSR Initiatives in Malaysian Hotels***

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18 Based on the interviews and fieldwork observations, the types of CSR initiatives  
19 undertaken by Malaysian hotels were compiled and summarized (Table 1 & 2). In  
20 addition, we also report the areas of environmental- and social-related CSR where little  
21 attention was given. For instance, there were no signs of written policies indicating  
22 strategic CSR planning, except action plans in few cases. Documenting CSR initiatives  
23 undertaken in the past was limited and only to inform internal stakeholders (e.g. internal  
24 newsletters placed in HR bulletin boards to inform employees). However, almost all  
25 respondents agreed that they do not promote CSR initiatives in related websites or social  
26 media pages. Furthermore, strategic monitoring of outcomes is largely missing.  
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**Table 1. CSR Initiatives in Malaysian Hotels (Environment)**

<i>CSR Domain</i>	<i>Category</i>	<i>Selected CSR Initiatives</i>	<i># of Hotels</i>
<i>Environment</i>	<i>Environmentally-friendly Service, Product &amp; Material</i>	- Using recycled material and products (e.g. recycled furniture, toilet paper, recycled paper for printing, recycling bins, cooking oil, etc.)	- 22
		- Using green chemical products	- 10
		- Providing non-smoking areas & rooms	- 22
		- Home-grown herb garden and fertilizers	- 7
	<i>Waste Reduction Management</i>	- Disposal used cooking oil for recycling by third parties	- 20
		- Providing newspaper for guest in room only upon request	- 8
		- Recycling bins to segregate waste	- 20
		- Composting garden and kitchen waste	- 4
	<i>Energy Saving Management</i>	- Evaluating the environmental impact of the business (e.g. meter for minimizing carbon usage, green meetings, etc.)	- 9
		- Reducing energy consumption by installing energy-efficient appliances (e.g. LED lighting, light on timer, Hybrid heating system, intelligent thermostats, motion sensors, etc.)	- 15
		- Participation in worldwide movement for the planet (such as Earth Hour, Earth Day)	- 7
		- Laundry outsourcing	- 3
<i>Water Management &amp; Conservation</i>	- Implementing linen and towel re-use programs	- 22	
	- Flow regulators for low flow toilets and shower heads	- 20	
	- Faucet aerators	- 6	
	- Water submeters	- 7	
	- Rainwater collection for plantations	- 2	

Table 2. CSR Initiatives in Malaysian Hotels (Social)

CSR Domain	Category	Selected CSR Initiatives	
Social	Community Involvement	- Collaboration with/participation in local community activities (e.g. Area clean-up, Tree plantation, Public free talks/seminars, etc.)	- 19
		- Donation for natural disasters and saving wildlife	- 2
		- Adopting families with no jobs	- 4
		- Inviting from less fortunate/old folks' homes during festive seasons	- 20
		- Incorporate sustainability into guest experience by providing opportunities for guests to donate to/volunteer with community (e.g. donation boxes, Earth Hour /Earth Day event, etc.)	- 7
		- Donating food, clothing items, used furniture, linens, sheets, towels, etc. to orphanage house	- 8
		- Participating/contributing in international natural disasters (Typhoons at Philippines, Tsunami in Japan, UN World Food Program)	- 2
		- Participating in blood donation events	- 9
		- Contributing to institutions such as schools	- 3
		- Collaboration with Malaysian Association of Hotels to organize charity events/ training etc.	- 2
	Employee Relations	- Organizing activities for improving staff well-being (e.g. sport activities)	- 20
		- Engaging employees for community projects	- 19
		- Implementing employee-friendly policies for safe, healthy/fair work conditions	- 22
		- Providing employees with sufficient in-house training and education	- 17
		- Providing training to educate staff on how to conserve energy, water and minimizing waste	- 10
		- Provides opportunities for employees to share in decision making (such as in charity events)	- 10
		- Green Initiative Committee / Social & Welfare Team (made up of different departments and level of employees)	- 20

### *Motivations of Undertaking Environmental-related CSR Initiatives*

#### *Business Operational Efficiency*

Based on the interview excerpts and observations, a major motive for implementing environmental-related CSR was to enhance operational efficiency. Hotel senior managers emphasized the need to generate good returns for their respective employers/owners. Profit is regarded as a prerequisite to business sustainability and CSR initiative investments. In their own words:

*“At the end of the day, nobody opens a business to lose money obviously so cost is important, of course. The owner is investing RM300 million for this hotel, he also needs return of investment...” (GM12)*

*“... It is a lot of money...hard to convince [owner] how fast the return is and also the economics is not feasible because the market now is very slow...to spend another RM200 million...” (GM14)*

Previous studies (Tzschentke et al., 2004) have also found operational efficiency as a prime motive behind the introduction of environmental measures. Senior managers agreed that the demands of hotel owners for higher return on the investments are legitimate since they require continued financial support. Since such initiatives were implemented due to the financial concerns of top management, the widespread belief that these considerations are “good management issues” (Tzschentke et al., 2004) seems credible. Hence, any hotel aiming to operate efficiently needs to undertake beneficial environment-related initiatives. Indeed, one of the interviewees mentioned that:

*“Actually...it’s business sense for what I do too. Cause you save money. Basically, I realize don’t talk to people about environment much; show them how to save money... Dollar and cents is the only sense you can talk about.” (GM & Owner, 20)*



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3 Thus, in terms of “*making sense*” or, indeed, “*cents*”, managers’ role is significant as  
4 they are influential in convincing owners to embark upon environmental initiatives by  
5 making the required business case. Hence, they do not just focus on measures that have  
6 low implementation costs that can impact the bottom line but also on initiatives with high  
7 initial costs. Popular cost-saving initiatives include those concerned with waste  
8 management and energy conservation. In fact, some of our interviewees claim that such  
9 environment-related CSR practices have long been institutionalized in the hotel sector  
10 and are described as “*normal*”, “*standard*” or “*common*” initiatives.  
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18 Apart from business efficiency, we found that some senior managers felt a sense of  
19 responsibility towards the environment when evaluating CSR options, for example:  
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23 *“It is not forced upon us to do it but we felt that it is our contribution as a*  
24 *corporate citizen to do our part and hopefully others will do their part...”*  
25 *(GM 12)*  
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27 Here, minimizing environmental impact was voluntary as there is little external pressure  
28 applied - regulatory scrutiny for Malaysian hotels is very weak. This is contrary to  
29 managers of locally-owned hotels in New Zealand who undertake green initiatives to  
30 avoid stringent regulations and scrutiny from media/regulatory bodies (Raviv et al. ,  
31 2013). In addition, senior managers of Malaysian hotels also repeatedly mentioned the  
32 term “win-win situation” where cost-saving is coupled with minimizing environmental  
33 impact. In line with Bansal and Roth (2000), therefore, strategic and ethical motivations  
34 did not appear to be mutually exclusive:  
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43 *“I look at it [i.e. green initiatives] from 2 sides of it. One is the actual doing*  
44 *for the environment, the other one is actually survival in the business because*  
45 *it somewhat interrelates...got to start with green initiatives...That is why I say*  
46 *I look at it as an opportunity to grow or prolong ourselves in the business...”*  
47 *(GM 17)*  
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Hence, while some degree of social desirability bias is expected in any set of self-reported data (Vidaver-Cohen and Brønn, 2008), the fact that respondents seemed quite willing to divulge self-interested strategic motives for engaging in responsible initiatives suggests that social desirability bias did not significantly impact findings.

### *Strategic Stakeholder Engagement*

Interview participants repeatedly mentioned, within the context of Malaysia, there is a general lack of awareness, interest as well as concern among important stakeholders (particularly guests and employees) about the environmental conservation measures in place. In response, managers of local Malaysian hotels have made repeated attempts to engage these key stakeholders in a host of environment-centered CSR initiatives, mainly through education and awareness programs. Hence, strategic stakeholder engagement is clearly another major theme, framed as a response to perceived stakeholder apathy or disinterest. Driven by the desire to engage employees more strategically in environmental CSR practices, Malaysian hotels have implemented various training programs, campaigns and seminars about a wide range of environmental issues and conservation. GM 14 mentioned:

*“We have our own Go Green campaign in hotel for the staff...if you don’t train them, or at least make them aware of what is the consequence of what they are doing now, then it is going to be a problem even though you are a green hotel....So what we want to do is we educate the staff here and we would like them to have that culture and bring it to [their] homes as well.”(GM 14)*

The drive to increase stakeholder awareness about environmental issues also extends to hotel guests. Some make use of ad hoc situations as opportunities to incorporate environmental awareness into guests’ experience. For instance, the environmental issues

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3 such as severe water rationing were mentioned in written messages for linen and towel  
4 reuse to persuade greater participation from guests in conservation initiatives.  
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8 *“Now with the water rationing, I started to put up pledges to say that ‘we are*  
9 *experiencing water rationing now, we would like to seek your help to use less*  
10 *water.’ So hopefully through these things also, maybe it will become an*  
11 *education process ...”(GM 12)*  
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14 Therefore, by communicating about the objectives of the chosen CSR initiative in a  
15 transparent manner, hotels hope to receive more favourable responses from guests. This  
16 is consistent with Bhattacharya and Sen (2003) who mention that customers’ awareness  
17 of a company’s CSR activities is a key prerequisite to their positive reactions to such  
18 activities. In addition, international annual events held worldwide such as *Earth Day* and  
19 *Earth Hour* to demonstrate support for environmental conservation were also celebrated  
20 in many such hotels. One manager explained how she engaged in-house guests by  
21 providing incentives to participate in environmental practices during their stay:  
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29 *“Yesterday was Earth Day and we took this opportunity for awareness...We*  
30 *have to start somewhere even for an hour.... So, we asked our guests to*  
31 *present this card to the reception, to indicate that they don’t want their linen*  
32 *and towels to be washed. In return, we will rebate the houseguest RM 30*  
33 *through food and beverage consumption at the hotel restaurant...you know,*  
34 *we received overwhelming responses.”(GM 18)*  
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37 Responses to such initiatives suggest that raising awareness of guests, especially if  
38 accompanied by some monetary incentive, are likely to result in higher positive  
39 responses. GM 2 opined:  
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43 *“I think awareness is a very important factor from guest...if they are more*  
44 *aware of what we are doing... [they are] supporting or encouraging you to do*  
45 *more.”(GM 2)*  
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As awareness about CSR practices are generally low among customers (Sen and Bhattacharya, 2001), communicating CSR initiatives would be an opportunity to raise levels of awareness. Besides, CSR gives customers a chance to feel that they are making the right decision by choosing a particular product (Green and Peloza, 2011). To achieve this, hoteliers need to be committed.

Furthermore, the findings also re-emphasize the central importance of the manager as they consider “silent” stakeholders such as employees and guests. Here, we extend/alter the theoretical notion put forward by Freeman (1984) who insisted that managers had better give legitimacy to the demands of those who have ability to affect the direction of the firm by engaging them. More specifically, we found that instead of managers having to contend with difficult-to-meet expectations or varied/conflicting demands regarding CSR initiatives by key stakeholders (as conceptualized by legitimacy theory), they actually endeavour to raise awareness, and, by extension, the expectations of these stakeholders. Here, Malaysian hotel managers seem proactive in both establishing and enhancing their hotels’ legitimacy in the eyes of society through CSR rather than reactively to meet external regulations.

### ***Motivations of Undertaking Social-related CSR Initiatives***

#### ***Business Strategy for Employee Retention***

During the interviews, senior managers explained their social-related CSR practices go beyond labour-related regulations. Common initiatives include establishing sport clubs for employees, engaging them in community events, etc. These activities were driven by a desire to show that their organization is a “meaningful” place to work. Particularly, fostering a ‘like-family’ environment (as mentioned by GM 3, GM 18, HOD 13) where caring about the ‘welfare’ of employees, constructed as their internal community, was

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3 prevalent in responses. When probed further, respondents wanted employees to feel  
4 'happy' and 'satisfied' at work. As a consequence of 'taking care of the employees', an  
5 array of benefits for the business were also perceived, including improved guest  
6 satisfaction and retention. In their own words:  
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11 *"They are happy when we do these kinds of events... You know because it is*  
12 *fun to once in a while not concentrate just on work. That makes you feel*  
13 *good."*(HOD 13)  
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16 *"Relations is one of the most important [reasons], it is the key. Because if you*  
17 *don't take care of them, they are the one who are basically treating the*  
18 *guest."* (GM 6)  
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20 Similarly, feeling 'proud' of where they work and how their workplace is contributing to  
21 the local community were mentioned. More specifically:  
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25 *"It is obviously to our own committee team because it gives them a sense of*  
26 *pride, that as a business we give back to the community that obviously supports*  
27 *us ... to make them proud of where they work, as an organization... We always*  
28 *find that the team that are involved also gets a lot of sense of satisfaction... So*  
29 *as much as possible, we're supporting schools, orphanages or other charity...*  
30 *and our own team."* (GM 2)  
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33 Interestingly, when we asked whether they are experiencing any explicit pressure or  
34 demands from their employees, this was not the case. In fact, employee commitment was  
35 singled out as the main challenge. Notwithstanding the absence of such explicit demand,  
36 interviewees felt that being perceived as morally legitimate businesses was important.  
37 Also, senior managers hope to enhance employees' sense of pride and  
38 attachment/commitment to their respective organizations beyond 'just a place to work'  
39 (such as GM 2) but as a "meaningful" place where they feel that their needs and the needs  
40 of society are being met. Here, employees' awareness of corporate engagement in CSR  
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fosters a perception of making a positive difference, together with the organization, for both environment and society.

Once again, interviews revealed that some hotel managers consciously build/shape their employees' expectations by being more proactive in adopting social-related CSR practices. This runs contrary to the legitimacy theory prediction where employees are the primary drivers of CSR, which propels action from management. Furthermore, implementing these practices has actually set higher future expectations:

*"...They even come to my department and ask, 'When is the next event? What are you going to do for the next event?'" (HOD 13)*

The pride that employees obtain by working in a hotel that is well-regarded by external stakeholders reinforces their self-esteem and encourages more commitment (De Roeck and Delobbe, 2012). This result also gives a managerial perspective to the assertion made by Bhattacharya et al. (2008) that employees wish to work for socially responsible firms because of the opportunities for greater personal growth.

Our research contributes by showing that, in the absence of pressure from important stakeholders such as employees and hotel guests Malaysian managers still engage in CSR. Theoretically, this is interesting as legitimacy theory envisages a scenario where businesses engage in responsible initiatives mainly to fulfil the demands/expectations of these stakeholders. Instead, these managers seemed to use CSR as a strategic opportunity to raise stakeholders' awareness as well as expectations. It is surprising that rather than merely coping with external demands, managers set high expectations for CSR engagement.

### *Employee Development*

Another motive for engaging in voluntary initiatives by hotels was the perception that it would lead to enhanced relationships and teamwork dynamics among employees. Mainly in larger hotels, employees rarely have the opportunity to come in contact with colleagues from other departments in a “non-work setting” (Peloza and Hassay, 2006). Accordingly, interviews revealed that employee-related activities such as inter-hotel sport games are not only good for their physical health but also provided opportunities for employees to represent their hotels, develop their networks and relationships with other hotels, and more importantly develop skills such as teamwork.

*“We are doing this so that our people can go out and represent their hotels together and take part in challenge...I mean it gives them the spirits and dynamics... It is our CSR with our own employees.” (GM 11)*

*“...by having activities, we encourage them to have a team spirit and a positive competition with each other...There are a lot of elements that they can learn, better relationship, the coordination, the team work and [understand] what the people are going through in life, what are the help that is needed....”(GM 3)*

Furthermore, to some managers, engaging hotel employees in community initiatives was an opportunity to raise their awareness about the positive social impacts that they can engender amongst the wider community and inculcate moral values.

*“We have a chef... after the event he came to me and said: ‘boss, thank you very much for giving me the opportunity to plan something on my own...I feel so honored I was given the chance to organize, to get the whole team together and decide...I feel so proud of myself to being able to serve the old folks...as if they are my parent.’ So that is what I aim, make them feel responsible themselves without trying to push them...” (GM 8)*

*I think it is good for the soul ...it makes them realize that they should be humble and they should always reach out and do good deeds. (GM 18)*

Our findings suggest that managers pay more attention to their employees' safety, health, skills and moral development rather than unmentioned aspects such as diversity management, equal opportunities and responsibilities towards people with disabilities or minority communities.

#### *Trade-off between Altruism and Publicity*

Most respondents agreed that it is a moral obligation to 'give back' to the community through philanthropic initiatives. Some initiatives seemed to be influenced by local norms and cultural beliefs especially those involving underprivileged people and/or orphanages. For instance, Malaysia's diverse cultural heritages determines most donation drives, and other events, which typically take place during ethnic festive periods (e.g. Hari Raya, Chinese New Year, etc.). In fact, GM12 related charity-giving practices of hotels to being part of the *Malaysian lifestyle*. Also, they are concerned with achieving balanced distribution of benefits to these charitable homes (e.g. managers overwhelmingly prefer to support homes that have the least resources) rather than having a systematic or strategically driven process:

*"We would pick the poorest among the welfare department homes registered...the homes that we have not worked with, or newly registered or the home with the most children...."(HOD 13)*

*"I believe that it should go to the right people. Not just you want to do charity, you give charity, but you don't know where the money is going." (GM 6)*

Next, we found that some managers had to balance between intrinsic altruistic motives and the business need for maintaining societal moral legitimacy and recognition:



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3 *“...The organization wants some sort of publicity... But it is sad to look at it*  
4 *that way because when you give, you don't tell people that you are giving...*  
5 *that is what CSR is all about...”(HOD 13)*  
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8 *“...Because we will be seen as more responsible” (GM 14)*  
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10 *“... CSR puts [the hotel] another level up...is always about getting your name*  
11 *in the newspaper...” (GM 11)*  
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14 Even so, we were rather surprised to find that, in many cases, the reputation-building,  
15 recognition, marketing opportunity aspects are actually shunned. For instance:  
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18 *“Sometimes there is a greater sense of accomplishment in doing what is*  
19 *right thing to do and not make noise about it... it's our moral obligation to*  
20 *do something for our community...So it depends on the activity. The*  
21 *community knows that we are supporting them, the charity knows we are*  
22 *supporting them, and the team knows that we are supporting that. (GM 2)*  
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25 Further conversations with respondents corroborated this contention as some claimed not  
26 publicize such social initiatives (i.e. in newspapers, hotel website, etc.) despite having  
27 collected ample materials to do so. Again, we expected businesses to make full use of  
28 such materials for promotional and legitimacy building purposes. This finding is  
29 fascinating as, unlike environmental initiatives where dollars and cents is the primary  
30 consideration; when it comes to the social-related CSR initiatives, the mindset seems to  
31 be entirely different. This relates to the concept of ‘greenhushing’ see for e.g. (Font et al.,  
32 2017), where businesses opt to be ‘morally silent’ by not talking about their actions.  
33 Thus, the portrayal in the academic literature that businesses are either more inclined  
34 towards profit maximization or those who embrace wider social responsibilities is overly  
35 simplistic. The overall picture, in terms of underlying motivations, is much more  
36 complex, nuanced and multifaceted. This is one of the main contributions of our study in  
37 terms of informing the underlying assumptions of legitimacy theory.  
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## Conclusion

Our findings provide more in-depth and refined understanding of hotels' motivations for implementing CSR initiatives. Primary motives for voluntarily implementing environmental-related CSR were to enhance operational efficiency and fulfilling owners' expectations of business. The term "win-win situation" was frequently mentioned, whereby saving money is combined with minimizing environmental impact, with an absence of regulatory scrutiny. The fact that managers' commitment to the natural environment was also driven by ethical considerations suggests that, even in a business setting, there are more complex motives for engaging in CSR in addition to business efficiency motives. Instead of merely acting as good stewards of scarce resources, these managers professed towards a moral position for their hotels in society. Therefore, an interesting contribution is that business operational efficiency and environmental contribution are not mutually exclusive motivations as often portrayed.

Furthermore, to engage employees in environmental-related CSR, respondents made repeated attempts through education and awareness programs. Strategic motives also underpin social-related CSR initiatives as these are treated as opportunities to improve employee skills, work relations and organizational attachment leading to lower staff turnover as well as higher work performance. Furthermore, the concern for profit and performance criteria seems to be considerably reduced in the context of social initiatives. For community involvement initiatives and charity giving, there seems to be a trade-off at times between the needs of the business to portray legitimacy, enhance image and reputation, with managerial beliefs of altruism and *doing good* for society.

Another interesting contribution, contrary to legitimacy theory assertions that demand from stakeholders for environmentally-friendly services/products would determine firm engagement. In fact, the guests' demand for quality service from hotels and lack of

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3 appreciation for CSR has led managers to reconsider the implementation of further eco-  
4 friendly ideas into hotel rooms. Our respondents continued with small initiatives such as  
5 linen and towel-reuse programs rather than abandoning them, albeit more cautiously to  
6 avoid adversely effecting guests' perceived service quality and hotel image.  
7 Simultaneously, they try to convince, engage, and raise awareness for greater  
8 participation despite lack of obligation to do so.  
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### 14 **Theoretical Implications**

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17 Our study contributes to legitimacy theory by highlighting that, in the absence of pressure  
18 from key stakeholders (i.e. employees, hotel guests, government, etc.) for CSR, managers  
19 still proactively engage in such initiatives. Here, we extend the theoretical notion that  
20 managers aim to enhance legitimacy by attempting to satisfy 'demanding' and expectant  
21 stakeholders via CSR initiatives (Freeman, 1984). Instead, hotel managers drive  
22 initiatives to raise awareness, and, by extension, the expectations of stakeholders. This  
23 surprising finding runs contrary to the often-mentioned theoretical presumption where  
24 stakeholder demands are a major determinant of how legitimate businesses should  
25 behave.  
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34 In addition, CSR literature has been criticized by stakeholder theorists for treating  
35 stakeholders as equally important (Freeman and McVea, 2001 cited in Pedersen, 2010).  
36 There is merit to this criticism as our study showed that our respondents consider owners,  
37 employees and guests as more important than, say, NGOs or suppliers since their  
38 interests are more closely linked to the hotel's core business activities. Altogether, we  
39 shed light on how these managers strike a balance between the strategic business need for  
40 operational efficiency, ethical contributions and gaining legitimacy when undertaking  
41 CSR initiatives. Managers seem proactive in enhancing firm legitimacy in the eyes of  
42 society through CSR rather than being forced to do so reactively by external parties.  
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To manage pragmatic legitimacy, independent hotel managers appear to prioritize the expectations of hotel owners, since profit is regarded as a prerequisite to business sustainability and investments in CSR (e.g. implementing energy conservation initiatives). Furthermore, there were indications of moral legitimacy when the respondents elaborated on the “right thing to do” aspects of their decision while reputation building, recognition and marketing opportunity aspects are shunned. Lastly, these hotels display little cognitive legitimacy via institutionalizing CSR implementation and establishing formal documented agenda within an established CSR department. Currently, CSR initiatives lack an overarching strategic logic or thrust and seem more a combination of disparate initiatives.

### **Practical Implications**

Falling short of guests’ expectations for excellent service quality was a persistent fear mentioned by managers as initiatives (e.g. linen and towel reuse) can be interpreted in ways that may lower customer satisfaction. Therefore, one implication is that hotels need to be careful when communicating their motivation(s) because customers may become skeptical/suspicious if they perceive any discrepancies between stated objectives and subsequent actions (Becker-Olsen et al., 2006). Moreover, there are a wide range of CSR initiatives shared by our respondents that can be adopted by other hotel managers. Even though Malaysian hotel managers undertake CSR to demonstrate their commitment to their employees and the surrounding local communities, it is equally important that they utilize other media (e.g. hotel website or social media) for both promotional and legitimacy building purposes.

For policy makers, our study provides new insights about the nature as well as levels of engagement by Malaysian hotels. Within the context of a growing tourism industry, the Malaysian government can develop more effective strategies, rewards or incentives for

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3 encouraging hotels to improve CSR adoption. In fact, most Malaysian hoteliers  
4 mentioned that they tend to closely adhere to government requirements/  
5 recommendations. Therefore, incorporating aspects of CSR into the current star rating  
6 system of hotels may prove to be fruitful.  
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### 10 11 **Limitations of the Study and Future Research**

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13 The uniqueness, size and purposeful selection of the sample, limit the applicability of the  
14 findings to wider geographical locations. According to Lincoln and Guba (1985),  
15 qualitative research provides a good avenue for naturalistic generalizations due to the  
16 experience that could make the qualitative researcher understand the phenomenon better.  
17 Having said that, other researchers propose that this contention holds true unless the  
18 context of the research is extremely similar (Rodrigo and Arenas, 2008). Future studies  
19 could scrutinize the challenges of certification for the Malaysian hotel sector in a more  
20 organized manner. Besides, it is equally important to uncover reasons why Malaysian  
21 hotels are not fully utilizing other media (such as websites or social media) to promote  
22 their social responsibility practices.  
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### 31 32 **Acknowledgement**

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35 The work on which this article is based was funded by Taylor's Graduate School PhD  
36 Fellowship Program (Scheme 1), Taylor's University, Lakeside Campus, Malaysia.  
37  
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### 39 40 **Disclosure Statement**

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42 No potential conflict of interest was reported by the authors.  
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Suggestions/comments from the Reviewer	Response from the Author(s)
1. Structured abstract	This has now been included
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**REVIEWER B**

Suggestions/comments from the Reviewer	Response from the Author(s)
1. Update literature	We have done a scan of appropriate literature and revised and updated accordingly
2. Minor grammatical errors	We have undertaken a careful and thorough edit of the entire paper
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Many thanks indeed for the opportunity to revise our paper and many thanks to the 3 anonymous reviewers whose comments were thorough and supportive. We now feel that the paper is much stronger.

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We have revised the article in line with the reviewers final comments and these points below.

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We have closely followed the guidelines.

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3. Revisit the Discussion and Conclusions sections one more time to better answer the "So What" question. There should be four sub-sections under this section: (1) Conclusions, (2) Theoretical Implications, (3) Practical Implications and (4) Limitations and Future Research.

We have rewritten the discussion and conclusions section. Hopefully this is now stronger and follows the requisite format.

4. Cross check all references within text with your reference list. You may like to add more recent and relevant references published in recent months/years.

This has been carefully checked and updated.

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